

Amendments to the Specification:

Please replace paragraph [0004] and [0008] with the following paragraphs:

[0004] An inexpensive one piece seal adapter is provided for sealing a water closet connected by a closet flange to either a three inch drain pipe or a four inch drain pipe. The seal adapter is made of an elastic plastic and includes a tubular portion with at least one ~~a pair of axially spaced~~ annular flange ~~flanges~~ extending radially outward from the tubular portion a sufficient distance to make sealing contact with the interior of either a three inch sewer pipe or with the interior of the tubular part of the closet flange when a four inch sewer pipe is connected thereto. The seal adapter includes a radially outward extending annulus at the upper end of the tubular portion and preferably has a washer shaped seal adhesively secured at its underside to the upper surface of the annulus.

[0008] The one piece seal adapter ~~seal~~ 31 includes a tubular portion 46 which extends downwardly from the interior diameter of the annulus 32 and has an outside diameter substantially smaller than the inside diameter of the tubular part 19 of the closet flange 13. A pair of axially spaced elastic plastic annular flanges or flange seals 47, 48 are integrally formed with and extend radically outward from the tubular portion 46 a sufficient distance to form an effective seal with the inside diameter of the 3 inch sewer pipe 22, as shown in Figure 1, or with the inside diameter of the tubular part 19 of the closet flange 13, as shown in Figure 2, wherein a 4 inch sewer pipe 23 is connected to the tubular part 19. Although the use of two axially spaced annular flanges or flange seals 47, 48 is preferred at least one of the annular flanges 47,48 is required. As shown in Figure 3, in which an uninstalled seal adapter 31 is illustrated, the thickness of the flange seals 47, 48 tapers radially from the tubular portion 46. A thin removable

plastic sheet 51 placed in protective cover on the top of the seal 37 is removed prior to installation of the seal adapter 31.